

**New Castle County Vocational-  
Technical School District  
Construction Projects**

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**June 30, 2008**

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## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Steven H. Godowsky, Ed. D.  
Superintendent  
New Castle County Vocational-  
Technical School District  
1417 Newport Pike  
Wilmington, DE 19804

The Honorable Lillian Lowery  
Secretary, Department of Education  
Townsend Building, Suite 2  
401 Federal Street  
Dover, DE 19901

We have performed the procedures enumerated below, which were agreed to by New Castle County Vocational-Technical School District (the School District), the Office of Auditor of Accounts, and the State of Delaware Department of Education on the District's construction projects. The procedures were performed solely to assist the specified parties in evaluating the School District's compliance with criteria from the State of Delaware Fixed Asset Policy Manual, the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code, and the State of Delaware Budget and Accounting Manual. The School District's management is responsible for compliance with those requirements.

This agreed-upon procedures attestation engagement was performed in accordance with *Government Auditing Standards* (2003), issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine if the School District's policies and procedures for identifying, tracking, and recording capital assets are adequate.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

2. Determine whether the School District's construction project records and files (current and prior fiscal years) are accurate.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

Steven H. Godowsky, Ed. D.  
The Honorable Lillian Lowery

3. Determine if expenditures are accurately stated and are made in accordance with the State's Fixed Asset Policy Manual and the intent of the project scope mandated by the General Assembly, the Department of Education, and the local Board of Education.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

4. Determine whether the School District's construction project records and files include only active construction projects as of June 30 of the current fiscal year. Ensure that completed projects have been appropriately closed out of construction and added to the State's Fixed Asset Accounting System.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the New Castle County Vocational-Technical School District management and Board Members and should not be used by those who have not agreed to the procedures and have not taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, the Office of the Controller General, the Office of the Attorney General, the Office of Management and Budget, the Department of Finance, the State Treasurer's Office, and the Office of Auditor of Accounts.



Newark, Delaware  
January 26, 2009

**Appendix A**

**New Castle County Vocational-  
Technical School District**

**Schedule of Findings and Recommendations**

None

**Appendix B**

**New Castle County Vocational-  
Technical School District  
Schedule of Prior Year Findings**

None

New Castle County Vocational-Technical School District

Schedule of Construction Projects

Project Name	Fiscal Year	Original Funding Amount	De-auth Funding Amount	Total Project Funding to Date	Expended Current Fiscal Year	Expended Prior Fiscal Years	Total Project Expended to Date	Total Unspent as of 6/30/08
St. Georges High School Construction	2001	\$ 3,333,300	\$ (2,000,000)	\$ 1,333,300	-	\$ 1,333,300	\$ 1,333,300	\$ -
Construction	2002	2,166,700	-	2,166,700	-	2,166,700	2,166,700	-
Construction	2003	18,000,000	-	18,000,000	5,493	17,994,507	18,000,000	-
Construction	2005	16,751,400	-	16,751,400	396,392	16,355,008	16,751,400	-
Construction	2006	4,663,491	-	4,663,491	47,651	4,615,840	4,663,491	-
Construction	2007	3,678,822	-	3,678,822	1,221,396	2,457,426	3,678,822	-
Total		\$ 48,593,713	\$ (2,000,000)	\$ 46,593,713	1,670,932	44,922,781	46,593,713	\$ -
Capital projects expenditures from state and federal appropriations								
100 Fund					49,804	5,771,482	5,821,286	
270 Fund					850,405	911,245	1,761,650	
Adjustments per DOA					-	509,141	509,141	
					900,209	7,191,868	8,092,077	
Total expenditures					\$ 2,571,141	\$ 52,114,649	\$ 54,685,790	

## **Distribution of Report**

Copies of New Castle County Vocational-Technical School District's Agreed-Upon Procedures Attestation Engagement have been distributed to the following public officials:

### Executive Branch

The Honorable Jack A. Markell, Governor, State of Delaware  
The Honorable Gary M. Pfeiffer, Secretary, Department of Finance  
The Honorable Ann S. Visalli, Director, Office of Management and Budget  
The Honorable Lillian M. Lowery, Secretary, Department of Education  
Ms. Dorcell Spence, Associate Secretary, Finance and Administrative Services,  
Department of Education  
Ms. Trisha Neely, Director, Division of Accounting, Department of Finance

### Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

### Other Elective Offices

The Honorable Joseph R. Biden III, Attorney General, Office of the Attorney General  
The Honorable Velda Jones-Potter, Treasurer, State Treasurer's Office

### Other

John F. Lynch, Jr., President, New Castle County Vocational-Technical Board of Education  
John J. McMahon, Vice President, New Castle County Vocational-Technical Board of Education  
Ray W. Christian, New Castle County Vocational-Technical Board of Education  
Terrence Shannon, New Castle County Vocational-Technical Board of Education  
Arnetta McRae, New Castle County Vocational-Technical Board of Education  
Robert H. Strong, New Castle County Vocational-Technical Board of Education  
Yvette Santiago, New Castle County Vocational-Technical Board of Education  
Dr. Steven H. Godowsky, Superintendent, New Castle County Vocational-Technical Board of Education  
Jason Hale, CPA, Director of Business, New Castle County Vocational-Technical Board of Education